



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Sean Kelley  
DOCKET NO.: 20-22607.001-R-1  
PARCEL NO.: 16-07-413-021-0000

The parties of record before the Property Tax Appeal Board are Sean Kelley, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,612  
**IMPR.:** \$60,388  
**TOTAL:** \$68,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property has a two-story, single-family residence of frame construction with 5,914 square feet of living area. The residence is 117 years old. Its features include a full, unfinished basement, central air conditioning, a two-car garage, and a fireplace. The residence is on a 10,500 square-foot lot. The subject is classified as a class 2-09 property, and it is located in Oak Park, Oak Park Township, Cook County.

The taxpayer raises a contention of law as the basis of this appeal. The taxpayer contends that he is entitled to a reduced assessment under the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et. seq.) (Freeze Law). In support of this contention, the appellant submitted documentary evidence that included a February 11, 2015, letter from Carol Dyson, Chief of the Architecture and Tax Incentives Section of the Illinois Historic Preservation Agency (IHPA). The letter stated that the subject property "is within the boundaries of the Ridgeland-Oak Park

Historic District and contributes to the historic significance of that district. As such, it meets the definition of historic building for the purposes of the Property Tax Assessment Freeze Program.” Ms. Dyson further stated that preliminary approval had been granted for a rehabilitation project that the appellant had proposed subject to certain specified conditions. She instructed the appellant to apply for a Certificate of Rehabilitation upon completion of the work and stated that the certificate would be issued if the agency determined that all program requirements had been met. Appellant’s documentary evidence also included a copy of the Certificate of Rehabilitation for the subject property that the Director of the Department of Natural Resources (IDNR) issued in December 2017. IDNR assumed the duties of the IHPA upon the abolition of the latter agency. See 20 ILCS 3405/3.1. The Certificate of Rehabilitation stated that the appellant had met the requirements for a Certificate of Rehabilitation under section 10-55 of the Freeze Law (35 ILCS 200/10-55). Therefore, the appellant was entitled to the benefits provided by section 10-70 of the Freeze Law (35 ILCS 200/10-70). This includes valuation of the property for an eight-year period following issuance of the certificate of rehabilitation at an amount not exceeding the subject’s fair market value for the “base year” which is the year the work began, but prior to the commencement of the work. Id.; see also 35 ILCS 200/10-45. The appellant also submitted a copy of an affidavit regarding the subject property’s historic assessment freeze that had been submitted to the Cook County Assessor’s Office in January 2019.

Additionally, the appellant submitted a brief in support of his contention of law. The brief stated that the property had been purchased for \$680,000 in June 2014, and it had been assessed at \$68,000 for the 2015 tax year, reflecting a market value of \$680,000 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. Accordingly, the appellant argued that the subject’s assessed value should be no more than \$68,000 for the eight tax years subsequent to the issuance of the Certificate of Rehabilitation, as the rehabilitation period for the subject’s residence began in January 2015.

The board of review submitted its Board of Review Notes on Appeal, which stated that the subject’s total assessment for the 2020 tax year was \$84,612, and the improvement assessment was \$77,000, or \$13.02 per square foot of living area. The board of review also submitted two equity comparables. The board of review presented no evidence or argument directly addressing appellant’s argument that he is entitled to a reduced assessment under the Freeze Law.

This matter was scheduled for a hearing before an administrative law judge on June 17, 2024, but the parties waived the hearing and agreed that the matter could be decided based on the documentary evidence that the parties had presented.

### **Conclusion of Law**

The appellant raises a contention of law in arguing that the subject property is entitled to a reduced assessment under the Freeze Law. The appellant must show by a preponderance of the evidence that the subject property qualifies for a reduced assessment under the Freeze Law. The Board finds that the appellant has met this burden of proof, and a reduction in the subject property’s assessment is therefore warranted.

The Freeze Law was enacted to encourage rehabilitation of historic buildings. 35 ILCS 200/10-45. The Freeze Law does so by providing that, when property containing a rehabilitated historic

building is certified in accordance with the provision's terms, its valuation for the eight tax years following issuance of the Certificate of Rehabilitation may not exceed the base-year valuation. Id. The base-year valuation is the fair-cash value of the historic building for the year in which the rehabilitation period began but prior to its commencement. 35 ILCS 200/10-40(i). The base-year valuation does not include any reduction in value caused by the rehabilitation work. Id.

The appellant's evidence establishes that the subject property was certified in accordance with the Freeze Law's terms. The proposed rehabilitation work received preliminary approval from Carol Dyson, Chief of the Architecture and Tax Incentives Section of the IHPA. Dyson's February 11, 2015, letter stated that the subject property's residence "meets the definition of historic building for the purposes of the Property Tax Assessment Freeze Program." Ms. Dyson further stated that preliminary approval had been granted for a rehabilitation project that the appellant had proposed subject to certain specified conditions. Upon completion of the work, the Director of IDNR issued a Certificate of Rehabilitation for the subject property. Therefore, appellant was entitled to the benefits provided by section 10-70 of the Freeze Law (35 ILCS 200/10-70). This included valuation of the property for an eight-year period following issuance of the certificate of rehabilitation at an amount not exceeding the subject's fair market value during the base year, but before the work began. Id.; see also 35 ILCS 200/10-45. The appellant's evidence showed that this base-year valuation was \$680,000, leaving an assessed value of \$68,000 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

The board of review did not present any contrary evidence regarding application of the Freeze Law. Accordingly, the Board finds that the appellant showed by a preponderance of the evidence that the subject property qualifies for a reduced assessment under the Freeze Law for the 2020 tax year. A reduction in the subject property's assessment is therefore warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

August 20, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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